

**LAW OFFICES OF
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December 30, 2008

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 27777 FILED

DEC 30 '08 -12 40 PM

Dear Acting Secretary Quinlan:

SURFACE TRANSPORTATION BOARD

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Lease Agreement, a primary document, dated as of December 30, 2008. We request that this document be given the next available recordation number.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

Banc of America Leasing & Capital, LLC
2059 Northlake Parkway, 4 South
Tucker, GA 30084

Lessee:

Cemex, Inc.
1200 Smith Street
Houston, TX 77002

A description of the equipment covered by the Memorandum of Lease Agreement consists of 126 cement covered hopper cars numbered SDWX 10020, 10022-10024, inclusive; 10026-10032, inclusive, 10034-10058, inclusive, 10060, 10061, 10063-10098, inclusive; 10100-10113, inclusive, 10115-10133, inclusive, 10135-10143, inclusive, 10148, 10151, 10151, 10155, 10157, 10160, 10162, 10164, 10166-10168, inclusive.

Honorable Anne K. Quinlan
December 30, 2008
Page 2

A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4th Floor, Tucker, GA 30084-4431, and Cemex, Inc., 1200 Smith Street, Houston, TX 77002, covering 126 cement covered hopper cars numbered SDWX 10020, 10022-10024, inclusive, 10026-10032, inclusive, 10034-10058, inclusive, 10060, 10061, 10063-10098, inclusive, 10100-10113, inclusive, 10115-10133, inclusive, 10135-10143, inclusive, 10148, 10151, 10151, 10155, 10157, 10160, 10162, 10164, 10166-10168, inclusive.

Very Truly Yours



Louis E. Gitomer

Enclosure

RECORDATION NO. 27777 **FILED**

DEC 30 '08 -12 40 PM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF LEASE AGREEMENT

dated as of December 29, 2008

by and among

Cemex, Inc., as Lessee,
and

BANC OF AMERICA LEASING & CAPITAL, LLC,
as Lessor

**FILED WITH THE SURFACE TRANSPORTATION BOARD
(PURSUANT TO 49 U.S.C. § 11301
on _____, 200_ at __:__.m.**

MEMORANDUM OF LEASE AGREEMENT

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of December 30, 2008, by and among BANC OF AMERICA LEASING & CAPITAL, LLC ("Lessor") and Cemex, Inc. ("Lessee"), with reference to the following:

1. Lessor has agreed to purchase and lease to Lessee, and Lessee has agreed to lease from Lessor, those certain railcars described on Exhibit No. 1 attached hereto (the "Railcars").

All of such railcars are more fully described in that certain Rail Equipment Net Leasing Agreement dated as of December 9, 2008, and Schedule No. 002 thereto and incorporating the terms thereof, dated as of December 30, 2008 (together with all of the riders, schedules and other attachments thereto, collectively, the "Lease"), each between Lessor and Lessee.

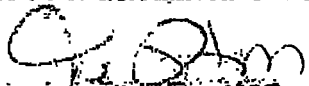
2. The Lease shall be effective as of the date hereof and shall be subject to the term specified in the Lease, and any extension of such term to the extent provided for in the Lease.
3. The Lease contains an option to renew and an option by Lessee to purchase the Railcars on the terms set forth in the Lease.
4. This Memorandum may be executed in two or more counterparts each of which so executed shall be deemed to be an original, and such counterparts together shall constitute but one and the same instrument, which shall be sufficiently evidenced by any such original counterpart.

This Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Lease Agreement to be executed as of the date first above written.

BANC OF AMERICA LEASING & CAPITAL, LLC

By: 
Name: Terri J. Preston
Title: Vice President

CEMEX, INC.

By: 
Name: Alejandro Benavides
Title: Treasurer

STATE OF Maryland)
) ss:-
COUNTY OF Carroll)

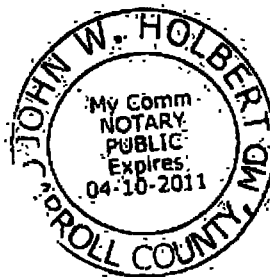
On this 30th day of December, 2008, before me appeared Tara Preston, the person who signed this instrument, who acknowledged that (s)he is the Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC and that, being duly authorized, (s)he signed such instrument as a free act on behalf of said corporation.

[Seal]

John W. Holbert
Notary Public

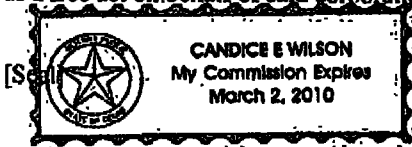
My commission expires:

April 10, 2011



STATE OF Texas)
COUNTY OF Harris) ss:

On this 29 day of Dec, 2008 before me appeared Alejandro Benavides
person who signed this instrument, who acknowledged that (s)he is the Treasurer,
Cemex, Inc. and that, being duly authorized, (s)he signed such instrument
as a free act on behalf of said corporation.



Candice E. Wilson
Notary Public

My commission expires:

March 2, 2010

EXHIBIT NO. 1 TO MEMORANDUM OF LEASE AGREEMENT

126 Trinity Cement Covered Hopper cars numbered SDWX 10020, 10022-10024, inclusive, 10026-10032, inclusive, 10034-10058, inclusive, 10060, 10061, 10063-10098, inclusive, 10100-10113, inclusive, 10115-10133, inclusive, 10135-10143, inclusive, 10148, 10151, 10151, 10155, 10157, 10160, 10162, 10164, 10166-10168, inclusive.